

Panaji, 31st August, 2023 (Bhadra 9, 1945)

SERIES I No. 22

OFFICIAL GAZETTE

GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

EXTRAORDINARY

No. 2

GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

38/1/2017-Fin(R&C)(255)/3219

In exercise of the powers conferred by section 148 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the said Act), the Government of Goa, on the recommendations of the Council, hereby notifies the following special procedure to be followed by a registered person engaged in manufacturing of the goods, the description of which is specified in the corresponding entry in column (3) of the Schedule appended to this notification, and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule, namely:—

1. *Details of packing machines.*— All the existing registered persons engaged in manufacturing of the goods mentioned in Schedule to this notification shall furnish the details of packing machines being used for filling and packing of pouches or containers in FORM SRM-I, within 30 days of issuance of this notification, electronically on the common portal—

FORM SRM-I

Serial No.	Make and Model No. of the machine (including the name of manufacturer)	Date of purchase of the machine	Address of place of business where installed	No. of Tracks	Packing capacity of each track	Total packing capacity of machine	Electricity consumption by the machine per hour	Supporting Documents	Unique ID of the machine (to be auto populated)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
								<<Capacity certificate from Chartered Engineer>>	

(2) any person intending to manufacture goods as mentioned in Schedule to this notification, and who has been granted registration after the issuance of this notification, shall furnish the details of packing machines being used for filling and packing of pouches or containers in FORM SRM-I on the common portal, within fifteen days of grant of such registration.

(3) The details of any additional filling and packing machine being installed in the registered place of business shall be furnished, electronically on the common portal, by the said registered person within 24 hours of such installation in FORM SRM-IIA.

(4) Upon furnishing of such details in FORM SRM-I or FORM SRM-IIA, a unique ID shall be generated for each machine, whose details have been furnished by the registered person, on the common portal.

(5) In case, the said registered person has submitted or declared the production capacity of his manufacturing unit or his machines, to any other Government Department or any other agency or organization, the same shall be furnished by the said registered person in FORM SRM-IA on the common portal, within fifteen days of filing said declaration or submission:

Provided that where the said registered person has submitted or declared the production capacity of his manufacturing unit or his machines, to any other Government Department or any other agency or organization, before the issuance of this notification, the same shall be furnished by the said registered person in FORM SRM-IA on the common portal, within thirty days of issuance of this notification.

FORM SRM-IA

Serial No.	Name of Govt. Department/any other agency or organization	Type of Declaration/Submission	Details of Declaration/Submission
(1)	(2)	(3)	(4)
		<<copy of declaration to be uploaded on the portal>>	

FORM SRM-IIA

[Details of installation of additional machine(s)]

Serial No.	Make and Model No. of the machine (including the name of manufacturer)	Date of purchase of the machine	Date of installation of the machine	Address of place of business where installed	No. of Tracks	Packing capacity of each track	Total packing capacity of machine	Electricity consumption by the machine per hour	Supporting Documents	Unique ID of the machine (to be auto populated)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
									<<Capacity certificate from Chartered Engineer>>	

(6) The details of any existing filling and packing machine removed from the registered place of business shall be furnished, electronically on the common portal, by the said registered person within 24 hours of such removal in FORM SRM-IIB.

FORM SRM-IIB
[Details of removal of the existing machine(s)]

Serial No.	Unique ID of the machine	Make and Model No. of the machine <<auto-populated>>	Date of purchase of the machine <<auto-populated>>	Address of place of business from where the machine is removed <<auto-populated>>	No. of Tracks <<auto-populated>>	Packing capacity of each track <<auto-populated>>	Total packing capacity of machine <<auto-populated>>	Date of removal	Reasons for removal/disposal of the machine
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
									<<Sold to third party>> <<Scrap>>

2. *Additional records to be maintained by the registered persons manufacturing the goods mentioned in the Schedule.*— (1) Every registered person engaged in manufacturing of goods mentioned in Schedule shall keep a daily record of inputs being procured and utilized in quantity and value terms along with the details of waste generated as well as the daily record of reading of electricity meters and generator set meters in a format as specified in FORM SRM-IIIA in each place of business.

(2) Further, the said registered person shall also keep a daily shift-wise record of machine-wise production, product-wise and brand-wise details of clearance in quantity and value terms in a format as specified in FORM SRM-IIIB in each place of business.

FORM SRM-IIIA

Inputs Register

Day 1	HSN of the Input	Description of the Input	Unit quantity	Opening Balance (in units)	Quantity procured (in units)	Quantity procured (value in Rs.)	Qty. Consumed (in units)	Closing Balance (in units)	Waste generated in respect of the said input (qty.) (in units)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	HSN1								
	HSN2								
	HSN3								
	⋮								
	HSNn								
Day 2									
Day 3									
.....									
Last Day of Month									

	Electricity Reading					
	Electricity meter reading			Generator set meter reading		
	Initial Meter Reading	Final Meter Reading	Consumption (kWh)	Initial Meter Reading	Final Meter Reading	Consumption (kWh)
	(1)	(2)	(3)	(4)	(5)	(6)
Day 1						
Day 2						
.....						
Last Day of Month						

FORM SRM-IIIB

Production Register

Day 1		Brand B1										Brand B2	Brand Bn	
		Machine M1 (Mention Unique ID of the machine)								M2	Mn	Total of all machines		
		Total No. of Pouch P1 packed	Unit value of Pouch P1	Total value of Pouches P1 packed(V1) (in Rs.)	Total No. of Pouch ...Pn packed	Value of Pouch ...Pn	Total value of Pouches Pn packed (Vn) (in Rs.)	Total No. of Pouches packed by machine M1 (P1+P2+..Pn)	Total value of Pouches packed by machine M1(in Rs.) (V1+V2+..Vn)	..	--	Total Production value of Brand B1 by all machines (Rs.)
	Shift 1 00:00 to 00.00 hrs.													
	Shift 2 00:00 to 00.00 hrs.													
Day 2	Shift 3 00:00 to 00.00 hrs.													
	Total for Day 1													
....Dayn of the month														
	Total for the Month													

3. *Special monthly statement.*— The said registered person shall submit a special statement for each month in FORM SRM-IV on the common portal, on or before the tenth day of the month succeeding such month.

FORM SRM-IV

Monthly Statement of Inputs used and the final goods produced by the manufacturer of goods specified in Schedule

PART-A

Total for Month	HSN of the Input	Description of the Input	Unit quantity	Opening Balance (in units)	Quantity procured (in units)	Quantity procured (value in Rs.)	Qty consumed (in units)	Closing balance (in units)	Waste generated qty. (in units)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	HSN1								
	HSN2								
	HSN3								
								
	HSNn								

	Electricity Reading					
Total for the Month	Electricity meter reading			DG set meter reading		
	Initial Meter Reading on Day 1 of the month	Final Meter Reading on last day of the month	Consumption (kwh)	Initial Meter Reading on Day 1 of the month	Final Meter Reading on last day of the month	Consumption (kwh)
	1	2	3	4	5	6

Statement of production of goods

PART-B

	Brand B1										Brand B2	Brand Bn
	Machine M1								M2	Mn	Total of all machines	
	Total No. of Pouch P1 packed	MRP value of Pouch	Total value of Pouches P1 packed (V1) (in Rs.)	Total No. of Pouch ...Pn packed	Value of Pouch ...Pn	Total value of Pouches Pn packed (Vn) (in Rs.)	Total No. of Pouches packed by machine M1 (P1 + P2 + ..Pn)	Total value of Pouches packed by machine M1(in Rs.) (V1 + V2+ ..Vn)	..	---	Total production value of Brand B1 by all machines (Rs.)
Total for the Month												

SCHEDULE

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
1	2106 90 20	Pan-masala
2	2401	Unmanufactured tobacco (without lime tube)– Bearing a brand name
3	2401	Unmanufactured tobacco (with lime tube)– bearing a Brand name
4	2401 30 00	Tobacco refuse, bearing a brand name
5	2403 11 10	'Hookah' or 'gudaku' tobacco bearing a brand name
6	2403 11 10	Tobacco used for smoking 'hookah' or 'chilam' commonly known as 'hookah' tobacco or 'gudaku' not bearing a brand name
7	2403 11 90	Other water pipe smoking tobacco not bearing a brand name.
8	2403 19 10	Smoking mixtures for pipes and cigarettes
9	2403 19 90	Other smoking tobacco bearing a brand name
10	2403 19 90	Other smoking tobacco not bearing a brand name
11	2403 91 00	"Homogenised" or "reconstituted" tobacco, bearing Brand name
12	2403 99 10	Chewing tobacco (without lime tube)
13	2403 99 10	Chewing tobacco (with lime tube)
14	2403 99 10	Filter khaini
15	2403 99 20	Preparations containing chewing tobacco
16	2403 99 30	Jarda scented tobacco
17	2403 99 40	Snuff
18	2403 99 50	Preparations containing snuff
19	2403 99 60	Tobacco extracts and essence bearing a brand name
20	2403 99 60	Tobacco extracts and essence not bearing brand name
21	2403 99 70	Cut tobacco
22	2403 99 90	Pan masala containing tobacco 'Gutkha'
23	2403 99 90	All goods, other than pan masala containing tobacco 'gutkha', bearing a brand name
24	2403 99 90	All goods, other than pan masala containing tobacco 'gutkha', not bearing a brand name

Explanation.— (1) In this Schedule, "tariff item", "heading", "sub-heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

(3) For the purposes of this notification, the phrase "brand name" means brand name or trade name, whether registered or not, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of

trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

2. This notification shall be deemed to have come into force with effect from the 31st day of July, 2023.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 30th August, 2023.

Notification

38/1/2017-Fin(R&C)(254)/3220

In exercise of the powers conferred by section 148 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the said Act), the Government of Goa, on the recommendations of the Council, hereby notifies the following special procedure to be followed by a registered person or an officer referred to in sub-section (2) of section 107 of the said Act who intends to file an appeal against the order passed by the proper officer under section 73 or 74 of the said Act in accordance with Circular No. 13/2022-23-GST dated 20th of January, 2023, published in Official Gazette, Extraordinary, Series II No. 42 dated 20-01-2023, pursuant to the directions of the Hon'ble Supreme Court in the case of Union of India v/s Filco Trade Centre Pvt. Ltd., SLP(C) No. 32709-32710/2018.

2. An appeal against the order shall be made in duplicate in the Form appended to this Notification at ANNEXURE-1 and shall be presented manually before the Appellate Authority within the time specified in sub-section (1) of section 107 or sub-section (2) of section 107 of the said Act, as the case may be, and such time shall be computed from the date of issuance of this notification or the date of the said order, whichever is later:

Provided that any appeal against the order filed in accordance with the provisions of section 107 of the said Act with the Appellate Authority before the issuance of this notification, shall be deemed to have been filed in accordance with this Notification.

3. The appellant shall not be required to deposit any amount as referred to in sub-section (6) of section 107 of the said Act as a pre-condition for filing an appeal against the said order.

4. An appeal filed under this notification shall be accompanied by relevant documents including a self-certified copy of the order and such appeal and relevant documents shall be signed by the person specified in sub-rule (2) of rule 26 of Central Goods and Services Tax Rules, 2017.

5. Upon receipt of the appeal which fulfills all the requirements as provided in this notification, an acknowledgement, indicating the appeal number, shall be issued manually in FORM GST APL-02 by the Appellate Authority or an officer authorised by him in this behalf and the appeal shall be treated as filed only when the aforesaid acknowledgement is issued.

6. The Appellate Authority shall, along with its order, issue a summary of the order in the Form appended to this notification as ANNEXURE-2.

7. This notification shall be deemed to have come into force with effect from the 31st day of July, 2023.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 30th August, 2023.

ANNEXURE-1

Appeal to Appellate Authority

(Filed against an order passed in accordance with Circular No. 182/14/2022-GST, dated 10th of November, 2022 pursuant to the directions issued by the Hon'ble Supreme Court in tile Union of India v/s Filco Trade Centre Pvt. Ltd., SLP(C) No. 32709-32710/2018)

1. GSTIN —
2. Legal name of the appellant —
3. Trade name, if any —
4. Address —
5. Order No. — Order dated —
6. Designation of the officer passing the order appealed against —
7. Date of communication of the order appealed against —
8. Name of the authorized representative —
9. Details of the case under dispute —
 - (i) Brief issue of the case under dispute —
 - (ii) Amount of transitional credit claimed before the issuance of Circular No. 182/14/2022-GST, dated 10th of November, 2022 (Act-wise) —
 - (iii) Details of any order u/s 73/74 passed in respect of the claim referred to in sub-item (ii) above:
 - (a) Order No. — Order dated —
 - (b) Amount allowed as per said order (Act-wise) — Rs.
 - (c) Interest and penalty levied as per said order (Act-wise) — Rs.
 - (d) Whether any appeal preferred against said order — Yes/No
 - (e) If appeal filed then Appeal No.- Appeal Date —
 - (f) Status of said Appeal — Disposed/Pending
 - (g) If appeal disposed off then amount of credit allowed as per said Appeal (Act-wise) — Rs.
 - (iv) Amount of transitional credit claimed after the issuance of Circular No. 182/14/2022-GST dated 10th of November, 2022 (Act-wise) —
 - (v) Amount of credit allowed in pursuance of claim referred to in sub-item (iii) above (Act-wise)- Rs.
 - (vi) Amount under dispute (Act-wise) — Rs.
10. Whether the appellant wishes to be heard in person — Yes/No
11. Statement of facts:
12. Grounds of appeal:
13. Prayer:

Verification

I, < _____ >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place:

Date:

Signature
Name of the Applicant

Note:

1. If the space provided for answering any item is found to be insufficient, separate sheets may be used.
2. The letters "N. A." may be recorded against any item that is not required for this Appeal.

ANNEXURE-II

**Summary of Transitional Credit available after issue of order by the
Appellate Authority with reference to an Order passed in accordance with
Circular No. 182/14/2022-GST dated 10th of November, 2022**

A. GSTIN —

B. Name of the Appellant/person —

Address of the Appellant/person —

C. Order appealed against — Ref. (if any)

Dated —

D. Appeal No. —

Dated —

E. Personal Hearing —

F. Order in Brief —

G. Status of Order — Confirmed/Modified/Rejected

H. Amount of Credit/Demand after Appeal —

Particulars	Central Tax	State/UT Tax
a) Amount of transitional credit found to be admissible pursuant to order of the Proper Officer		
b) Amount determined by Appellate Authority		

Place:

Date:

*Signature**Name of the Appellate Authority*

Designation:

Jurisdiction:

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Published and Printed by the Director, Printing & Stationery,
Government Printing Press,
Mahatma Gandhi Road, Panaji-Goa 403 001.

PRICE—Rs. 9.00

PRINTED AT THE GOVERNMENT PRINTING PRESS, PANAJI-GOA-201/100-9/2023.